

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# TOBACCO FLOOR TAX INVENTORY AND RETURN

DUE DATE - October 20, 2008

FOR DRAUSE ONLY

NAM	IE OF TAXPAYER	LICENSE NUMBER							
TRADE NAME									
NUMBER & STREET ADDRESS									
ADDRESS (continued)									
CITY/TOWN, STATE & ZIP CODE									
OTTITIONIN, OTATE WZII GODE									
	SEE LINE-BY-LINE INSTRUCTIONS	NUMBER OF STAMPS							
1	Enter the number of <b>20</b> Pack Cigarette <b>B</b> Tax Stamps Affixed to Packs.								
2	Enter the number of 20 Pack Cigarette B Tax Stamps NOT Affixed to Packs.		-						
3	Total Number of <b>B</b> Stamps (Sum of Lines 1 and 2) Also enter on Line 7 below.		1						
4	Enter the number of <b>25</b> Pack Cigarette <b>A</b> Tax Stamps Affixed to Packs.								
5	Enter the number of 25 Pack Cigarette A Tax Stamps NOT Affixed to Packs.		-						
6	Total Number of A Stamps (Sum of Lines 4 and 5) Also enter on Line 8 below.								
		NUMBER OF STAMPS	INCREASE	TAX DUE					
7	CIGARETTE COUNT 20 PACK STAMPS	7	X \$0 .25 =	\$					
8	CIGARETTE COUNT 25 PACK STAMPS	8	X \$0 .31 =	\$					
9	TOTAL TOBACCO FLOOR TAX (Sum of Lines 7 and 8.)		9	\$					
10	INTEREST DUE @ 0.000274/day x adays over due x = =		10 \$						
11	FAILURE TO PAY PENALTY		11 \$						
12	FAILURE TO FILE PENALTY		12 \$						
13	BALANCE DUE ON OR BEFORE November 15, 2008 (Sum of Lines 9 through 12)	PAY THIS AMOU	NT→ 13	\$					
14	CHECKANY OR ALL OF THE FOLLOWING THAT APPLY TO YOU:  Make checks payable to: STATE OF NEW HAMPSHIRE.  Enclose, but do not staple or tape, your payment								
15	RETAILER MANUFACTURER WHOLESALER SUB-JOBBER SAMPLER VENDOR  Under penalties of perjury, I declare that I have examined this return, and to the I	to this form.	e. correct an	nd complete. If prepared by					
V	a person other than the taxpayer, this declaration is based on all information of								
SIG	SNATURE (IN INK)  DATE  SIGNATURE	OF PAID PREPARER (IN INK)	OTHER THAN TA	XPAYER DATE					
	- · · · · · · · · · · · · · · · · · · ·	PREPARER NAME							
		ER'S IDENTIFICATION NUMBER							
FOR DRAUSE ONLY		PREPARER'S STREET ADDRESS/PO BOX  CITY/TOWN, STATE and ZIP CODE							
	Sittyown	, OTATE and Zir GODE							
	MAIL NH DRA								
	TO: PO BOX 2035								

CONCORD NH 03302-2035



## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# **TOBACCO FLOOR TAX AND INVENTORY RETURN - 2008**

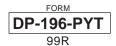
GENERAL INSTRUCTIONS

WHO MUST FILE	<ul> <li>This form is to be completed by "RETAILERS, MANUFACTURERS, WHOLESALERS, SUB-JOBBERS, SAMPLERS and VENDORS".</li> <li>A "RETAILER": is any person who sells tobacco products to consumers, and any vending machine in which tobacco products are sold.</li> <li>A "MANUFACTURER": means any person engaged in the business of importing, exporting, producing, or manufacturing tobacco products who sells his product only to licensed wholesalers.</li> <li>A "WHOLESALER": is any person doing business in this state who purchases unstamped tobacco products directly from a licensed manufacturer, and who sells all tobacco products to licensed wholesalers, sub-jobbers, vending machine operators, retailers and those persons exempted from the tobacco tax under RSA 78:7-b.</li> <li>A "SUB-JOBBER": is any person doing business in this state who purchases stamped tobacco products directly from a licensed wholesaler and who sells tobacco products to other licensed sub-jobbers, vending machine operators, and retailers.</li> <li>A "SAMPLER": means any person who distributes free tobacco products to consumers for promotional purposes.</li> <li>A "VENDOR OR VENDING MACHINE": means any self-service device which, upon insertion of money, tokens, or any other form of payment, dispenses tobacco, cigarettes, or any other tobacco product.</li> </ul>				
WHEN TO FILE	The inventory and return must be postmarked no later than October 20, 2008.				
WHERE TO FILE	The return should be mailed to: NH DRA (NH Department of Revenue Administration), PO Box 2035, Concord NH 03302-2035				
PURPOSE OF INVENTORY AND RETURN	The 2007 Legislative session has resulted in a change to the tobacco tax rate. As of October 1, 2008, the rate has increased to \$1.33 per package of 20 cigarettes and to \$1.65 for packages containing 25 cigarettes. The inventory must show exact quantity of products as of the close of business on September 30, 2008. You are required to take a physical inventory on September 30, 2008. This inventory and return must be filed with the Department on or before October 20, 2008.*				
INVENTORY VERIFICATION					
PAYMENT OF THE TAX	The tax is paid to the State of New Hampshire, Department of Revenue Administration. Make checks payable to: <b>State of New Hampshire</b> . Full payment may accompany this return or be paid on or before November 15, 2008 using the DP-196-PYT payment form.				
AGREEMENT	Wholesalers and retailers may enter into a written agreement as to which party is responsible for paying the increased tax. Such agreement shall be attached to and filed with the return.				
PENALTIES	This return is subject to the provisions of RSA 21-J for interest and penalties.				
QUESTIONS	Specific questions relating to this return or the tobacco tax should be referred to:  NH DRA Telephone: (603) 271-2191 PO Box 2035 Hearing or speech impaired individuals may call: Concord NH 03302-2035 TDD Access: Relay NH 1-800-735-2964				

# LINE BY LINE INSTRUCTIONS

Please correct any error in name or address on the mailing label.

Please correct any error in name or address on the mailing label.				
Enter the number of 20 Pack Cigarette B Tax Stamps Affixed to packs in your possession.				
Enter the number of 20 Pack Cigarette B Tax Stamps Not affixed to packs in your possession.				
Enter the total of B Tax Stamps, the sum of Lines 1 and 2, on Line 3. Also enter this same number on Line 7.				
Enter the number of 25 Pack Cigarette A Tax Stamps affixed to packs in your possession.				
Enter the number of 25 Pack Cigarette A Tax Stamps Not affixed to packs in your possession.				
Enter the total of A Tax Stamps, the sum of Lines 4 and 5, on Line 6. Also enter this same number on Line 8.				
Enter the total number of New Hampshire B tax stamps affixed or not affixed to 20 count packs in your possession, from Line 3. Multiply by the tax rate shown and enter the result in the tax due column.				
Enter the total number of New Hampshire A tax stamps affixed or not affixed to 25 count packs in your possession, from Line 6. Multiply by the tax rate shown and enter the result in the tax due column.				
Enter the sum of Lines 7 and 8. This is the total Tobacco Floor Tax amount due on or before November 15, 2008.				
INTEREST: Interest is calculated on the balance of tax due from the original payment due date of November 15, 2008 to the date paid at the applicable rate listed below.				
Number of days Daily rate decimal equivalent Tax Due (Line 9) Interest Due				
FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of tax shall be imposed if the taxpayer fails to pay the tax by November 15, 2008. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.				
FAILURE TO FILE: A taxpayer failing to timely file a complete return by October 20, 2008 may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of October 20, 2008 until the date a complete return is filed.				
BALANCE DUE: Enter the sum of Lines 9 through 12. This is the total due to the State of New Hampshire. Full payment may accompany this return or be filed on or before November 15, 2008 using the DP-196-PYT payment form.				
Check the type of taxpayer license you have: Retailer, Manufacturer, Wholesaler, Sub-jobber, Sampler or Vendor.				
Provide signatures of taxpayer and preparer, in ink, where indicated. Print names of taxpayer and paid preparer and their address, title, date, phone number and e-mail address.				



#### NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# TOBACCO FLOOR TAX RETURN PAYMENT DUE DATE - November 15, 2008

### **IMPORTANT:**

September 30, 2008 - Inventory stamps in your possession at the close of business.

October 1, 2008 - Rate increase takes effect.

October 20, 2008 - Form DP-196 Tobacco Floor Tax Inventory & Return Due

November 15, 2008 - Optional Extended Payment Due Date.

### **INSTRUCTIONS**

If you paid your Tobacco Floor Tax in full with your Inventory and Return Form DP-196, you DO NOT have to file this form.

Enter the taxpayer's name, License number, and address in the spaces provided below.

Enter on Line 1 the amount of tax liability as calculated on Line 9 of the Form DP-196 due October 20, 2008.

If your payment is not made on or before November 15, 2008, enter on Line 2 through 4 the interest and penalties as provided in RSA 21-J.

Interest: Interest is calculated on the balance of tax due from the original payment due date of November 15, 2008 to the date paid at the rate of .000274 per day.

Failure to Pay: A penalty equal to 10% of any nonpayment or underpayment of tax shall be imposed if the taxpayer fails to pay the tax by November 15, 2008.

Failure to File: A taxpayer failing to timely file a complete return by October 20, 2008 may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater.

Enter on Line 5 the sum of Lines 1 through 4. This is the amount due.

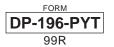
PO BOX 2035

CONCORD NH 03302-2035

TO:

Contact the Department at (603) 271-2191 with questions concerning this form or calculation of penalties.

(Cut along this line)



### NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

# TOBACCO FLOOR TAX RETURN PAYMENT

### **DUE DATE ON OR BEFORE - November 15, 2008**

FOR DRAUSE ONLY

DP-196-PYT Rev.9/2008

NAME OF TAXPAYER	LICI	LICENSE NUMBER					
TRADE NAME							
NUMBER & STREET ADDRESS							
Nomber & Other Published							
ADDRESS (continued)							
CITY/TOWN, STATE & ZI	PCODE						
, , , , , , , , , , , , , , , , , , , ,							
	Total Tobacco Floor Ta	ax Due 1					
		2-196 Line 9) \$					
FOR DRA USE ONLY	· ·	<i>'</i>					
	Interest due at .00027	74/day 2 \$					
	<b>-</b>						
	Failure to pay p	penalty 3 \$					
	Failure to file n	analty 4					
	Failure to file p	penalty 4 \$					
	TOTAL (SUM OF LINES	§ 1 - 4) 5 <b>\$</b>					
	Make check payable to: STATE OF NEW HAMPSHIRE. Do						